

RECORDATION 27050-I

DEC 14 '09 -9 00 AM

SURFACE TRANSPORTATION BOARD

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

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OF COUNSEL
URBAN A. LESTER

December 14, 2009

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of December 11, 2009, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment of Lease Agreement previously filed with the Board under Recordation Number 27050-A.

The name and address of the party to the enclosed document are:

Lessor: Siemens Financial Services, Inc
170 Wood Avenue South
Iselin, NJ 08830]

[Lessee: The Andersons, Inc.
480 W. Dussel Drive
Maumee, OH 43537]

Section Chief
December 14, 2009
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A description of the railroad equipment covered by the enclosed document is:

2 railcars RELEASED: DOWX 7223 and DOWX 7208.

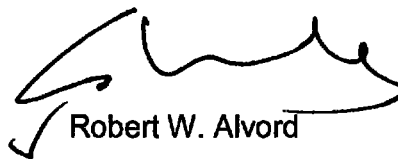
A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned

Very truly yours,

A handwritten signature in black ink, appearing to read 'Robert W. Alvord', with a checkmark to the left of the name.

Robert W. Alvord

RWA/sem
Enclosures

DEC 14 '09 -9 00 AM

PARTIAL RELEASE

STATE OF PENNSYLVANIA
SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: Siemens Financial Services hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

DOWX 7223
DOWX 7208

The primary document(s) to which this PARTIAL RELEASE relates, are between Siemens Financial Services (Lessor) and The Andersons, Inc. (Lessee), were recorded with the Surface Transportation Board, under Recordation Numbers 27050-A dated June 29, 2007.

IN WITNESS WHEREOF, Siemens Financial Services has hereunto set its name, by its proper office thereunto duly authorized, this 11th day of December 2009.

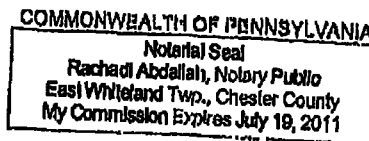
SIEMENS FINANCIAL SERVICES

By: Nichelle Mitchell

STATE OF)
County of) SS

On this 11th day of December 2009, personally appeared Nichelle Mitchell to me personally known, who, being duly sworn, did say that she (he/she) is the Representative of Siemens Financial Services, and that said instrument was signed by authority of its board of directors, and she (she/he) acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME: Rachadi Abdallah
Notary Public
Expiration:



CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

12 / 14 / 09



Robert W. Alvord